

Form F-66 (IA-2) (6-30-2016)					
<div>STATE OF IOWA</div> <div>2016</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2016</div> <div>CITY OF <u>SIGOURNEY</u>, IOWA</div> <div>DUE: December 1, 2016</div>		<div>16205401200000</div> <div>City of Sigourney</div> <div>100 North Main Street</div> <div>Sigourney, IA 52591</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Office of Auditor of State</div> <div>Lucas State Office Building</div> <div>321 E. 12th Street, 2nd Floor</div> <div>Des Moines, IA 50319</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		928,779		928,779	979,447
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		928,779		928,779	979,447
Delinquent property taxes		0		0	0
TIF revenues		58,497		58,497	61,089
Other city taxes		318,121	0	318,121	279,901
Licenses and permits		12,832	0	12,832	8,400
Use of money and property		19,066	3,293	22,359	20,020
Intergovernmental		356,022	0	356,022	316,855
Charges for fees and service		25,645	1,205,210	1,230,855	1,219,250
Special assessments		0	0	0	79,700
Miscellaneous		143,062	104,249	247,311	270,002
Other financing sources		130,863	28,000	158,863	664,866
Total revenues and other sources		1,992,887	1,340,752	3,333,639	3,899,530
Expenditures and Other Financing Uses					
Public safety		425,037	0	425,037	509,100
Public works		356,099	0	356,099	464,745
Health and social services		0	0	0	0
Culture and recreation		295,843	0	295,843	386,187
Community and economic development		52,393	0	52,393	111,692
General government		218,518	0	218,518	264,300
Debt service		366,587	0	366,587	366,871
Capital projects		139,570	0	139,570	240,000
Total governmental activities expenditures		1,854,047	0	1,854,047	2,342,895
Business type activities		0	956,194	956,194	1,238,346
Total ALL expenditures		1,854,047	956,194	2,810,241	3,581,241
Other financing uses, including transfers out		107,647	51,216	158,863	664,866
Total ALL expenditures/And other financing uses		1,961,694	1,007,410	2,969,104	4,246,107
Excess revenues and other sources over (Under) Expenditures/And other financing uses		31,193	333,342	364,535	-346,577
Beginning fund balance July 1, 2015		1,688,616	1,583,986	3,272,602	2,451,188
Ending fund balance June 30, 2016		1,719,809	1,917,328	3,637,137	2,104,611
Note - These balances do not include \$ 436,996 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016		Amount - Omit cents
General obligation debt		\$ 2,407,700	Other long-term debt		\$ 21,570
Revenue debt		\$ 1,034,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 217,300			
			General obligation debt limit		\$ 4,429,133
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Angela K. Alderson			641	622-3080	123
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF SIGOURNEY						<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	480,613	110,998		337,168			928,779			928,779	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	480,613	110,998		337,168	0		928,779		T01	928,779	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	480,613	110,998		337,168	0	0	928,779			928,779	6
7	TIF revenues			58,497				58,497		T01	58,497	7
	Other city taxes											
8	Utility tax replacement excise taxes	62,279	14,276	3,503	43,104			123,162		T15	123,162	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	28,765						28,765		T15	28,765	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		166,194					166,194		T09	166,194	14
15	TOTAL OTHER CITY TAXES	91,044	180,470	3,503	43,104	0	0	318,121	0		318,121	15
16	Section B - LICENSES AND PERMITS	4,899	7,933					12,832		T29	12,832	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	5,199	1,304					6,503	3,293	U20	9,796	18
19	Rents and royalties	12,563						12,563		U40	12,563	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	17,762	1,304	0	0	0	0	19,066	3,293		22,359	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	78,406						78,406		B89	78,406	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	78,406	0	0	0	0	0	78,406	0		78,406	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIGOURNEY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		254,450					254,450		C46	254,450	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	5,980						5,980		C89	5,980	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	5,980	254,450	0	0	0	0	260,430	0		260,430	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	13,301	3,500					16,801			16,801	63				
64	Library service							0		D89	0	64				
65	Township contributions	385						385		D89	385	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	13,686	3,500	0	0	0	0	17,186	0		17,186	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	98,072	257,950	0	0	0	0	356,022	0		356,022	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	512,508	A91	512,508	73				
74	Sewer							0	529,883	A8Ø	529,883	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	162,219	A81	162,219	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIGOURNEY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority		2,050					2,050		A50	2,050	86				
87	Storm water							0	600	A80	600	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	300						300		A89	300	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	23,080	215					23,295		A61	23,295	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	23,380	2,265	0	0	0	0	25,645	1,205,210		1,230,855	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	17,839	59,161			9,271		86,271		U99	86,271	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	7,529						7,529	28,645	U11	36,174	110				
111	Fines	8,476						8,476		U30	8,476	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Sales Tax Collected	2,384						2,384			2,384	114				
115	Refunds and Reimbursements	19,298	3,846			606		23,750	67,729		91,479	115				
116	Water Customer Deposits							0	7,875		7,875	116				
117	Youth Sports Program	14,652						14,652			14,652	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	70,178	63,007	0	0	9,877	0	143,062	104,249		247,311	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIGOURNEY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	785,948	623,927	62,000	380,272	9,877	0	1,862,024	1,312,752		3,174,776	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	74,150	23,216					97,366	28,000		125,366	127				
128	Internal TIF loans and transfers in				33,497			33,497			33,497	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	74,150	23,216	0	33,497	0	0	130,863	28,000		158,863	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	860,098	647,143	62,000	413,769	9,877	0	1,992,887	1,340,752		3,333,639	132				
133												133				
134	Beginning fund balance July 1, 2015	453,900	973,258	9,323	26,994	219,466	5,675	1,688,616	1,583,986		3,272,602	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,313,998	1,620,401	71,323	440,763	229,343	5,675	3,681,503	2,924,738		6,606,241	136				
137												137				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 CITY OF SIGOURNEY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	205,273	81,595					286,868		E62	286,868	2
3	Purchase of land and equipment	14,687	2,076					16,763		G62	16,763	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	675						675		E89	675	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	18,927	14,845					33,772		E24	33,772	13
14	Purchase of land and equipment	80,256						80,256		G24	80,256	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation		6,703					6,703		E66	6,703	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	319,818	105,219		0	0	0	425,037			425,037	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIGOURNEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	3,989	109,832					113,821		E44	113,821	42
43	Purchase of land and equipment		100,000					100,000		G44	100,000	43
44	Construction		2,500					2,500		F44	2,500	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		122,526					122,526		E44	122,526	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		17,252					17,252		E44	17,252	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	3,989	352,110		0	0	0	356,099			356,099	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF SIGOURNEY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF SIGOURNEY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	104,269	22,591					126,860		E52	126,860	122
123	Purchase of land and equipment		915					915		G52	915	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	22,986	10,257					33,243		E61	33,243	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	53,020	19,904					72,924		E61	72,924	130
131	Purchase of land and equipment		8,474					8,474		G61	8,474	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation		53,427					53,427		E61	53,427	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	180,275	115,568		0	0	0	295,843			295,843	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		2,027					2,027		E89	2,027	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		18,402					18,402		E89	18,402	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		15,139					15,139		E89	15,139	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			16,825				16,825		E89	16,825	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	35,568	16,825	0	0	0	52,393			52,393	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIGOURNEY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
159	Section F — GENERAL GOVERNMENT											159				
160	Mayor, council and city manager — Current operation	6,171	161					6,332		E29	6,332	160				
161	Purchase of land and equipment							0		G29	0	161				
162	Clerk, Treasurer, financial administration — Current operation	46,463	21,889					68,352		E23	68,352	162				
163	Purchase of land and equipment							0		G23	0	163				
164	Elections — Current operation	1,444						1,444		E89	1,444	164				
165	Purchase of land and equipment							0		G89	0	165				
166	Legal services and city attorney — Current operation	20,876						20,876		E25	20,876	166				
167	Purchase of land and equipment							0		G25	0	167				
168	City hall and general buildings — Current operation	36,221	1,452					37,673		E31	37,673	168				
169	Purchase of land and equipment		499					499		G31	499	169				
170	Construction	19,847						19,847		F31	19,847	170				
171	Tort liability — Current operation	41,820						41,820		E89	41,820	171				
172	Other general government — Current operation	21,465						21,465		E89	21,465	172				
173	Purchase of land and equipment		210					210		G89	210	173				
174								0			0	174				
175								0			0	175				
176	TOTAL GENERAL GOVERNMENT	194,307	24,211	0	0	0	0	218,518			218,518	176				
177	Section G — DEBT SERVICE				366,587			366,587			366,587	177				
178								0			0	178				
179								0			0	179				
180								0			0	180				
181								0			0	181				
182	TOTAL DEBT SERVICE	0	0	0	366,587	0	0	366,587			366,587	182				
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183				
184	Town Square Park					2,406		2,406			2,406	184				
185	Street Construction					137,164		137,164			137,164	185				
186								0			0	186				
187	Subtotal Regular Capital Projects	0	0			0	139,570	0			139,570	187				
188	— TIF CAPITAL PROJECTS — Specify										0	188				
189								0			0	189				
190								0			0	190				
191								0			0	191				
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192				
193	TOTAL CAPITAL PROJECTS	0	0	0	0	139,570	0	139,570			139,570	193				
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	698,389	632,676	16,825	366,587	139,570	0	1,854,047			1,854,047	194				
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195				
196												196				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIGOURNEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								327,773	E91	327,773	198
199	Purchase of land and equipment								50,000	G91	50,000	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								216,850	E80	216,850	201
202	Purchase of land and equipment								4,000	G80	4,000	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								135,207	E81	135,207	216
217	Purchase of land and equipment								25,000	G81	25,000	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIGOURNEY						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation									E89	0	238		
239	Purchase of land and equipment									G89	0	239		
240	Construction									F89	0	240		
241												241		
242	Enterprise Debt Service								138,397		138,397	242		
243	Enterprise Capital Projects								58,967		58,967	243		
244	Enterprise TIF Capital Projects										0	244		
245	Internal service funds — Specify											245		
246											0	246		
247											0	247		
248											0	248		
249											0	249		
250											0	250		
251	TOTAL BUSINESS TYPE ACTIVITIES								956,194		956,194	251		
252												252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	698,389	632,676	16,825	366,587	139,570	0	1,854,047	956,194		2,810,241	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254		
255	Regular transfers out	74,150						74,150	51,216		125,366	255		
256	Internal TIF loans/repayments and transfers out			33,497				33,497			33,497	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	74,150	0	33,497	0	0	0	107,647	51,216		158,863	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	772,539	632,676	50,322	366,587	139,570	0	1,961,694	1,007,410		2,969,104	259		
260												260		
261	Ending fund balance June 30, 2016:											261		
262	Governmental:											262		
263	Nonspendable						5,675	5,675			5,675	263		
264	Restricted		987,725	21,001	74,176	89,773		1,172,675			1,172,675	264		
265	Committed							0			0	265		
266	Assigned							0			0	266		
267	Unassigned	541,459						541,459			541,459	267		
268	Total Governmental	541,459	987,725	21,001	74,176	89,773	5,675	1,719,809			1,719,809	268		
269	Proprietary								1,917,328		1,917,328	269		
270	Total ending fund balance June 30, 2016	541,459	987,725	21,001	74,176	89,773	5,675	1,719,809	1,917,328		3,637,137	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,313,998	1,620,401	71,323	440,763	229,343	5,675	3,681,503	2,924,738		6,606,241	271		
272												272		

Cell: B36
Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37
Comment: Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38
Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the comitted funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39
Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40
Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF SIGOURNEY

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	604,954

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 747,000	29U \$ 0	39U \$ 58,000	49U \$	49U \$	49U \$ 689,000	49U \$	191 \$ 18,730
2. Sewer utility	19U 397,000	29U 0	39U 52,000	49U	49U	49U 345,000	49U	189 6,948
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. GO Bonds	19U 2,855,000	29U 0	39U 230,000	49U 2,407,700	49U 217,300	49U	49U	189 100,230
10. Notes	19U 43,055	29U	39U 19,665	49U	49U	49U	49U 21,570	189 2,952
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	4,042,055	0	359,665	2,407,700	217,300	1,034,000	21,570	128,860

B. Short-term debt

Outstanding as of JULY 1, 2015	Amount - Omit cents	
	61V \$	
	64V \$	
Outstanding as of JUNE 30, 2016		

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Assessed Valuations by Levy Authority and County, AY2014/FY2016

Actual valuation -- January 1, 2014

Amount - Omit cents			
\$	88,582,657	x .05 = \$	4,429,133

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01	W31	W61			
	\$		\$		4,074,133	4,074,133

REMARKS

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Continued on next page

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